

**Date: 21.05.2025**

To,  
**BSE Limited**  
The Compliance Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.

**Scrip Code: 531592**

**Subject: Outcome of the Meeting of Board of Directors held on Wednesday, May 21, 2025.**

Dear Sir/ Madam,

With reference to the captioned subject and Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the Company at its meeting held on today, i.e. Wednesday, May 21, 2025, inter alia, considered and approved:

1. The Audited Standalone & Consolidated Financial Statements of the Company for the Financial Year ended 31<sup>st</sup> March, 2025;
2. The Audited Standalone & Consolidated Financial Results of the Company for the Quarter and Financial Year ended 31<sup>st</sup> March, 2025;
3. Taken on record the report of the Auditors on standalone and consolidated Financial Statements;

The declaration that the Report of the Statutory Auditors is with unmodified opinion with respect to Standalone & Consolidated Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2025 is attached herewith.

4. The appointment of M/s. Abhishek M Agrawal & Co., Chartered Accountant as Internal Auditor of the Company pursuant to Section 138 of the Company Act, 2013 and rules made there under for the financial year 2025-2026;
5. The appointment of M/s. Jaymin Modi & Co., Practising Company Secretaries as Secretarial Auditors of the Company for period of five consecutive years commencing from FY 2025-26 till FY 2029-2030, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.

Pursuant to Regulation 33 of SEBI Listing Regulations, we enclose herewith the Audited Standalone & Consolidated Financial Results for the quarter and year ended March 31, 2025 along with Statement of Assets and Liabilities as on March 31, 2025 and Cash Flow Statement & Segment Report for the year ended March 31, 2025 and Auditors Reports thereon.

Disclosures, as required under regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular Master Circular No. SEBI/HO/CFD/PoD-2/CIR/P/0155 dated November 11, 2024 is given in enclosed Annexures.

The Board Meeting commenced at 6:00 p.m. today and concluded at 07:50 p.m.

Kindly take the same on records for your perusal.

Thanking you,

Yours faithfully,

For and behalf of the Board of Director of,  
**Genpharmasec Limited**

SOHAN  
CHATURVEDI

Digitally signed by  
SOHAN CHATURVEDI  
Date: 2025.05.21  
19:58:16 +05'30'



**Mr. Sohan Chaturvedi**  
**Whole time director & CFO**  
**DIN- 09629728**

**Encl.:** As above

Disclosure in terms of Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

**ANNEXURE 1**

Appointment of M/s. Abhishek M Agrawal & Co., Chartered Accountants, as the Internal Auditor of the Company:

<b>Sr. No.</b>	<b>Particulars</b>	<b>Disclosures</b>
1.	Name of the Internal Auditor	M/s. Abhishek M Agrawal & Co.
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	May 21, 2025  Appointed for conducting an internal audit of the functions and activities of the Company for the Financial Year 2025-26.
4.	Brief profile	M/s. Abhishek M Agrawal & Co, Chartered Accountants are a Proprietary firm, established in 2017. Mr. Abhishek Agrawal is a seasoned Chartered Accountant with a specialization in taxation & Audits. With over 8 years of experience in the field, Abhishek has established himself as a trusted advisor in navigating complex tax regulations and optimizing tax strategies for individuals and businesses alike. He possesses a comprehensive understanding of Income Tax Act, GST Act, Customs and international tax laws and stays updated on the latest changes and developments in the taxation landscape.
5.	Disclosure of relationships between directors	None

**ANNEXURE 2**

Appointment of M/s. Jaymin Modi & Co., Practicing Company Secretaries, as the Secretarial Auditor of the Company:

<b>Sr. No.</b>	<b>Particulars</b>	<b>Disclosures</b>
1.	Name of the Internal Auditor	M/s Jaymin Modi & Co.
2.	Reason for appointment	Appointment: to Comply with the Companies Act, 2013. and the requirements under SEBI (LODR) Amendment Regulations, 2015.
3.	Date of appointment & term of appointment	The Board at its meeting held on May 21, 2025, approved the appointment of M/s. Jaymin Modi & Co., Practicing Company Secretaries, as Secretarial Auditors of the Company u/s 203 of the Companies Act, 2013 and Regulation 24A of the SEBI Listing Regulations for the period of five consecutive financial years commencing from FY 2025-26 till FY 2029-2030, subject to approval of the shareholders.
4.	Brief profile	M/s. Jaymin Modi & Co is Practicing Company Secretaries firm registered with the Institute of Company Secretaries of India (ICSI), providing quality services in the Corporate Law field. Jaymin Modi has an extensive knowledge and experience in dealing with matters relating to Company Law, Securities Laws – Initial Public Offers, Direct Listing, Secretarial Due Diligence, Listings and Capital Market Transactions. Jaymin Modi is an associate member of Institute of Company Secretaries of India and a Commerce and Law graduate from Mumbai University. Started career at Bombay Stock Exchange Limited he has more than 10 years of experience in the field of Corporate Law's and more than 8 years of practice experience as a Practicing Company Secretary. He provides advisory in array of field of corporate laws related matters through his firm.
5.	Disclosure of relationships between directors	None

**Date: 21.05.2025**

To,  
**BSE Limited**  
The Compliance Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.

**Scrip Code: 531592**

Dear Sir/ Madam,

**Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (LODR) Regulations, 2015.**

In terms of provision of Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby declare that the Statutory Auditors of the Company M/s. Abhishek S. Tiwari & Associates, Chartered Accountants, have issued an Audit Report with Unmodified Opinion on Standalone & Consolidated Audited Financial Results of the Company for the Quarter and Financial year ended 31<sup>st</sup> March, 2025.

Kindly take the same on records for your perusal.

Thanking you,

Yours faithfully,

For and behalf of the Board of Director of,  
**Genpharmasec Limited**

SOHAN  
CHATURVEDI

Digitally signed by  
SOHAN CHATURVEDI  
Date: 2025.05.21  
19:58:36 +05'30'



**Mr. Sohan Chaturvedi**  
**Whole time director & CFO**  
**DIN- 09629728**



# Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

Office: 201, Mukund Palace, New Golden Nest Road, Bhayander ( East), Dist – Thane,  
Maharashtra- 401105

Mob 9029326651, Email: [caabhishek2012@gmail.com](mailto:caabhishek2012@gmail.com)

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## INDEPENDENT AUDITOR'S REPORT

To

**The Board of Directors**

**GENPHARMASEC LIMITED**

### Report on the audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying statement of standalone financial results of **GENPHARMASEC LIMITED** for the quarter and year ended 31st March, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”)

In our opinion and to the best of our information and according to the explanations given to us these financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended as well as for the year to date results for the period from 1.4.2024 to 31.03.2025

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the auditor’s responsibilities for the audit of the financial results section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### Management’s responsibility for the Standalone Financial Results



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These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other Accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of directors are responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk



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of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the operating effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



# Abhishek S Tiwari & Associates

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## Other Matters

The Statement includes the standalone financial results for the quarter ended 31st March, 2025 being the balancing figures between audited figures in respect of the financial year ended 31<sup>st</sup> March, 2025 and the published unaudited year to date figures upto 31<sup>st</sup> December, 2024, being the date of the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For Abhishek S Tiwari & Associates  
Chartered Accountants



Abhishek Tiwari  
Partner

M.No.155947

Place : Mumbai

Date: 21.05.2025

UDIN: 25155947BMJBDU7147

**GENPHARMASEC LIMITED**  
Standalone Statement Of Audited Results For Quarter And Year Ended March 31, 2025

(Amount in Lakhs)

Particulars	Three month period ended			Year ended	
	31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	1,355.58	833.56	1,019.85	3,296.36	3,040.57
II. Other Income	106.05	93.14	31.09	342.80	71.78
III. Total Income (I + II)	1,461.61	926.70	1,050.94	3,639.16	3,112.33
<b>IV. Expenses:</b>					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchase of Stock-in-Trade	975.54	788.11	769.05	2,847.23	2,339.92
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	395.75	-150.41	49.41	66.92	83.33
(d) Employee benefit expense	17.66	17.83	16.21	66.81	76.42
(e) Financial costs	5.98	10.60	14.22	27.75	39.46
(f) Depreciation and amortization expense	3.98	4.58	0.42	13.31	1.67
(g) Other expenses	66.23	82.27	168.95	272.49	524.86
V. Total Expenses	1,465.16	752.99	1,018.27	3,294.51	3,065.68
VI. Profit before tax (III - V)	-3.55	173.71	32.67	344.65	46.66
<b>Tax expense:</b>					
(1) Current tax	25.53	43.21	-	68.74	-
(2) Deferred Tax	-8.39	17.73	-37.81	29.03	-42.02
(3) Prior Period Tax	-	-	-	-	-0.03
VII. Total Tax Expense	19.13	60.94	-37.81	97.77	-42.05
VIII. Profit for the period (VI-VII)	-22.68	112.76	-5.14	246.88	4.61
<b>Other Comprehensive Income/(Loss)</b>					
(i) Items that will not be reclassified to Profit and Loss					
(a) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-
(b) Income tax effect on above	-	-	-	-	-
(c) Equity instrument through other comprehensive income	-46.70	-9.19	30.71	-48.65	-73.04
(d) Income tax effect on above	-	-	-	-	-
IX. Total Other Comprehensive Income / (Loss)	-46.70	-9.19	30.71	-48.65	-73.04
X. Total Comprehensive Income/(Loss) for the year (VIII + IX) (Comprising profit and other comprehensive income for the year)	-69.38	103.57	25.57	198.22	-68.43
Paid up Equity Share Capital ( Face Value of Equity Share is Rs. 1/- each )	5,537.20	5,537.20	5,537.20	5,537.20	5,537.20
Other Equity	-	-	-	-	919.57
XI. Earning per equity share					
(a) Basic	-0.00	0.02	0.00	0.04	0.00
(b) Diluted	-0.00	0.02	0.00	0.04	0.00

**Notes:**

- The Financial result were reviewed by the Audit Committee and approved by the Board of directors at their meeting on May 21, 2025.
- The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- The audit report does not contain any qualification. The above financial result along with review report will be filed with the stock Exchange and will also be available on Company's website [www.genpharmasec.com](http://www.genpharmasec.com)
- Segment Reporting has been annexed in Annexure 1.
- The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- The results for the quarter ended 31st March 2025 are the balancing figure between in respect of the nine month period ended results as on 31st December 2024 and audited financial results for the year ended 31st March 2025.
- The company has incorporated a new wholly owned subsidiary namely M/s. Clinigenome India Pvt Ltd' to expand the business activities on 29th January 2024
- During the previous quarter ended 31st March, 2024; the company made investment in M/s. Derren Healthcare Pvt Ltd, (DHPL) as detailed hereunder:  
  
The Company has entered into an Share Purchase Agreement (SPA) with DHPL and its promoters on 19th September 2023 for acquiring 70% shareholding of DHPL. The Company has also simultaneously entered into a Share Subscription Cum Shareholder's Agreement' (SSSA) on the same day to and agreed to induct Rs. 5 Crores into DHPL and in turn, DHPL will allot 13,64,275 shares to the Company.  
  
The Company made payment of Rs. 12,63,95,377/- to one of the Promoters, Mr. Vibhava Kumar Singh who is holding 70% shares in DHPL for purchase of 35,00,000 shares. The Company has also inducted Rs. 5 crore in DHPL for subscription of 13,64,275 shares. These payments represent full payment towards total acquisition of 70% shareholding in DHPL and additional shareholding as envisaged in SSSA.  
  
The acquisition was estimated to be completed by 19th September 2024. However, due to pending execution of SPA & SSA, Genpharmasec Ltd, the company, has not gained 'controlling interest' as on the date of these results.
- The Board of Directors at its meeting held on 21st February 2024 allotted 27,68,59,850 shares to the Equity Shareholders of the Company through Right issue at issue price of Rs. 1.75 per equity Share (including a premium of Rs. 0.75 per equity Share).

Place: Mumbai  
Date: May 21, 2025



For and on behalf of the Board  
GENPHARMASEC LIMITED

Sohan  
Sohan Chaturvedi  
(WHOLE TIME  
DIRECTOR & CFO)  
DIN : 09629728

**GENPHARMASEC LIMITED**  
Standalone Balance Sheet as at 31st March, 2025

(Amount in Lakhs)

Particulars	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
<b>ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Plant Property and Equipments	9.11	10.16
(b) Right to Use Assets	27.02	-
(c) Financial Assets		
(i) Non - Current Investment	1,994.45	1,783.69
(ii) Loans and Advances	2,896.46	1,207.22
(iii) Other financial asset	185.31	-
(d) Other Non Current Assets	0.33	-
(e) Deferred Tax Assets (Net)	13.57	42.60
	<b>5,126.25</b>	<b>3,043.68</b>
<b>2. Current assets</b>		
(a) Inventories	813.75	884.22
(b) Financial Assets		
(i) Investments	-	168.39
(ii) Trade Receivable	1,338.61	909.99
(iii) Cash and Cash Equivalents	52.25	291.67
(iv) Bank Balances Other than above	462.12	1,566.20
(v) Loans and Advances	84.13	0.69
(vi) Others financial asset	9.81	32.22
(c) Current Tax Assets (net)	-	4.94
(d) Other Current Assets	22.49	145.48
	<b>2,783.15</b>	<b>4,003.79</b>
<b>Total -Assets</b>	<b>7,909.40</b>	<b>7,047.46</b>
<b>EQUITY AND LIABILITIES</b>		
<b>I. Equity</b>		
(a) Equity Share Capital	5,537.20	5,537.20
(b) Other Equity	1,117.79	919.57
	<b>6,654.99</b>	<b>6,456.77</b>
<b>II. Liabilities</b>		
<b>1. Non-current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	314.69	321.04
(ii) Lease Liabilities	13.95	-
	<b>328.64</b>	<b>321.04</b>
<b>2. Current liabilities</b>		
(a) Financial Liabilities		
(i) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	16.64	11.73
b) Total outstanding dues of creditors other than micro enterprises	801.88	226.06
(ii) Lease liabilities	14.62	-
(iii) Other financial Liabilities	15.47	-
(b) Other Current Liabilities	17.66	31.86
(c) Current Tax Liabilities(net)	59.49	-
	<b>925.76</b>	<b>269.65</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>7,909.40</b>	<b>7,047.46</b>

For and on behalf of the Board  
GENPHARMASEC LIMITED



*Sohan*

Sohan Chaturvedi  
(WHOLE TIME  
DIRECTOR & CFO)  
DIN : 09629728

Place: Mumbai  
Date: May 21, 2025

GENPHARMASEC LIMITED  
CIN No: L24231MH1992PLC323914  
Cash flow statement for the year ended 31st March, 2025  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	For the year ended 31st March, 2025 (Audited)	For the year ended 31st March, 2024 (Audited)
<b>A) Cash Flow from Operating Activities</b>		
Net Profit Before Tax	344.65	46.66
Add : Adjustment for :		
Depreciation	13.31	1.67
Provision for Doubtful Debt	38.98	1.61
Interest Income	(310.86)	(40.30)
Interest on FD measured at amortised cost	(77.92)	(13.15)
Interest income on income tax refund	-	(0.03)
Baddebts	-	41.96
Interest on lease liabilities	2.55	-
Other Finance cost	25.21	37.45
<b>Operating Profit before Working Capital Changes</b>	<b>35.91</b>	<b>75.87</b>
Add : Adjustment for		
Inventories	70.47	83.33
Trade Receivables	(467.60)	(339.07)
Other Financial Assets	6.80	-
Other Current Assets & Non Current Assets	122.21	(166.80)
Trade payables	580.73	100.79
Other Financial Liabilities	15.47	-
Other Current Liabilities	(14.20)	22.58
<b>Net Changes in Working Capital</b>	<b>313.89</b>	<b>(299.17)</b>
<b>Cash Generated from Operations</b>	<b>349.80</b>	<b>(223.30)</b>
Less: Income Tax Refund/(tax paid) -Net	(4.31)	(4.05)
<b>Net Cash Generated from Operating Activities</b>	<b>345.49</b>	<b>(227.35)</b>
<b>B) Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(0.72)	(1.84)
Investments made	(259.41)	(1,770.85)
Interest on FD Received	77.92	13.15
Loans given	(1,793.44)	(1,663.43)
Receipt against loan given	253.29	479.46
Other Interest Received	77.02	40.30
<b>Net Cash used in Investment Activities</b>	<b>(1,645.34)</b>	<b>(2,903.21)</b>
<b>C) Cash Flow from Financing Activities</b>		
Proceeds from issue of Share Capital	-	2,768.60
Proceeds from Long term Borrowings	(6.35)	548.00
Repayment of Long term Borrowings	-	(566.48)
Cash redeemed from securities premium	-	2,076.45
Proceeds from deposits	-	-
Payment of lease liabilities	(12.09)	-
Finance charges paid	(25.21)	(37.45)
<b>Net Cash generated/(used ) in Financing Activities</b>	<b>(43.65)</b>	<b>4,789.12</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(1,343.50)</b>	<b>1,658.56</b>
Add : Balance at the beginning of the year	1,857.87	199.31
<b>Cash and Cash Equivalents at the close of the year</b>	<b>514.37</b>	<b>1,857.87</b>

For and on behalf of the Board  
GENPHARMASEC LIMITED

*Soham*

Soham Chaturvedi  
(WHOLE TIME  
DIRECTOR & CFO)



Place: Mumbai  
Date: May 21, 2025

## GENPHARMASEC LIMITED

## "Annexure 1"

## Statement of audited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter and Year Ended 31st March, 2025

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
	Audited	Unaudited	Audited	Audited	Audited
<b>Segment Revenue</b>					
Pharmaceuticals	1,355.26	833.56	1,019.85	3,296.07	3,040.57
Trading in Securities	0.30	-	-	0.30	-
<b>Total</b>	<b>1,355.56</b>	<b>833.56</b>	<b>1,019.85</b>	<b>3,296.36</b>	<b>3,040.57</b>
<b>Segment Results (Profit before tax and interest)</b>					
Pharmaceuticals	5.38	179.96	130.84	372.55	225.06
Trading in Securities	-0.15	-	(22.90)	(0.15)	54.28
<b>Total</b>	<b>5.23</b>	<b>179.96</b>	<b>107.94</b>	<b>372.40</b>	<b>279.35</b>
<b>Less</b>					
(i) Unallocated Finance Cost	(8.78)	(6.26)	-	(27.75)	-
(ii) Other unallocable expenditure net of unallocable income	-	-	(75.28)	-	(232.69)
(iii) Inter Segment Eliminations	-	-	-	-	-
<b>Profit Before Tax</b>	<b>(3.55)</b>	<b>173.71</b>	<b>32.67</b>	<b>344.65</b>	<b>46.66</b>
<b>Segment Assets</b>					
Pharmaceuticals	2,329.92	2,920.13	1,835.25	2,329.92	1,835.25
Trading in Securities	89.32	126.03	126.03	89.32	126.03
Un-Allocated	5,490.16	5,037.49	5,086.18	5,490.16	5,086.18
<b>Total</b>	<b>7,909.40</b>	<b>8,083.65</b>	<b>7,047.46</b>	<b>7,909.40</b>	<b>7,047.46</b>
<b>Segment Liabilities</b>					
Pharmaceuticals	939.72	1,046.53	230.22	939.72	230.22
Trading in Securities	-	-	-	-	-
Un-Allocated	314.69	315.00	6,817.24	314.69	6,817.24
<b>Total</b>	<b>1,254.41</b>	<b>1,361.54</b>	<b>7,047.46</b>	<b>1,254.41</b>	<b>7,047.46</b>

For and on behalf of the Board  
GENPHARMASEC LIMITED

*Sohan*

Sohan Chaturvedi  
(WHOLE TIME  
DIRECTOR & CFO)  
DIN : 09629728

Place: Mumbai  
Date: May 21, 2025



# Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

Office: 201, Mukund Palace, New Golden Nest Road, Bhayander ( East), Dist – Thane,  
Maharashtra- 401105

Mob 9029326651, Email: [caabhishek2012@gmail.com](mailto:caabhishek2012@gmail.com)

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## INDEPENDENT AUDITOR'S REPORT

To

The Board of Directors

**GENPHARMASEC LIMITED**

### Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying statement of Consolidated financial results of **GENPHARMASEC LIMITED** and its subsidiary (the Company and its subsidiary together referred to as “the Group”) (Refer annexure-1 for the list of entities included in the statement) for the quarter and year ended 31st March, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”)

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the audit report on separate financial statement of subsidiaries the statements referred to in Other Matters section below, the Consolidated financial results for the quarter and year ended 31<sup>st</sup> March, 2025:

- (i) Includes the result of the following entity:
  - Clinigenome India Private Limited
  - Genpharmasec Middle East DMCC
- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and consolidated total other comprehensive income and other financial information of the Group for the quarter ended as well as for the year to date results for the period from 1.4.2024 to 31.03.2025

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the auditor’s responsibilities for the audit of the Consolidated



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financial results section of our report. We are independent of the Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's responsibility for the Consolidated Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Parent's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ' Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for purpose of preparation of the consolidated financial results by the Directors of the Parent, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

### **Auditor's responsibilities for the Audit of the Consolidated financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.



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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the operating effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

### **Other Matters**



# Abhishek S Tiwari & Associates

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- a. The accompanying Statement includes the audited separate financial statements/financial results/financial information, in respect of M/s. Clinigenome India Private Limited subsidiary whose interim financial results reflect total assets of Rs. 872.69 Lakhs and total income Rs. 117.07 for the year ending 31st March, 2025, total net profit/(loss) after tax of Rs.(118.95) Lakhs for the year ending 31st March, 2025, total comprehensive income/(loss) of Rs. (118.95) Lakhs for the year ending 31st March, 2025, as considered in the consolidated financial results. These financial informations have not been audited by us and our opinion and conclusion on the Statement, so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the such report and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our opinion on the Annual Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such audit.

- b. The accompanying Statement includes the unaudited reviewed separate financial results/financial information, in respect of M/s. Clinigenome India Private Limited subsidiary whose interim financial results reflect total income Rs. 71.73 lakhs for the quarter ending 31st March, 2025, total net profit/(loss) after tax of Rs.-(35.40) Lakhs for the quarter ending 31st March, 2025, total comprehensive income/(loss) of Rs.(35.40) Lakhs for the quarter ending 31st March, 2025, as considered in the consolidated financial results. These quarterly financial results/ financial information are unaudited and reviewed by the subsidiary auditor and such report have been furnished to us by the Management and our opinion on the Consolidated Financial Results for the quarter ended 31<sup>st</sup> March 2025, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on such quarterly unaudited standalone financial results/financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these standalone financial results/financial information are not material to the Group.

Our opinion on the Quarterly Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such audit.

- c. The accompanying Statement includes the unaudited standalone financial statements/ financial results/financial information, in respect of one subsidiary located outside India whose interim financial results reflect total assets of Rs.6.58 Lakhs and total revenues 'Nil' for the quarter and year ending 31st March, 2025, total net profit/(loss) after tax 'Nil' for the quarter and Rs.(4.81) Lakhs for the year ending 31st March, 2025, total comprehensive income/(loss) 'Nil' for the quarter and Rs.(4.81) Lakhs for the year ending



# Abhishek S Tiwari & Associates

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31st March, 2025, as considered in the consolidated financial results. These annual standalone financial statements/ financial results/ financial information are unaudited and have been furnished to us by the Management and our opinion on the Consolidated Financial Results for the Year ended 31<sup>st</sup> March 2025, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on such annual unaudited standalone financial statements/financial results/financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these standalone financial statements/financial results/financial informations are not material to the Group.

Our opinion on the Consolidated Financial Results for the Year ended 31st March 2025 is not modified in respect of the above matter with respect to our reliance on the standalone financial statements/financial results/financial information certified by the Board of Directors.

- d. The Statement includes the Consolidated financial results for the quarter ended 31st March, 2025 being the balancing figures between audited figures in respect of the financial year ended 31<sup>st</sup> March, 2025 and the published unaudited year to date figures upto 31<sup>st</sup> December, 2024, being the date of the end of the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For Abhishek S Tiwari & Associates  
Chartered Accountants



Abhishek Tiwari

Partner

M.No.155947

Place : Mumbai

Date: 21.05.2025

UDIN: 25155947BMJBVDV3488

(Amount in Lakhs)

Particulars	Quarter ended			Year ended	
	31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	1,400.97	848.41	1,019.85	3,372.18	3,040.57
II. Other Income	93.68	81.20	31.15	308.22	65.69
III. Total Income (I + II)	<u>1,494.65</u>	<u>929.61</u>	<u>1,051.00</u>	<u>3,678.40</u>	<u>3,106.16</u>
<b>IV. Expenses:</b>					
(a) Cost of materials consumed	37.94	2.25	-	87.21	-
(b) Purchase of Stock-in-Trade	949.49	788.11	769.05	2,806.72	2,339.92
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	408.86	(146.98)	50.05	60.90	83.33
(d) Employee benefit expense	31.03	30.92	18.21	98.87	76.42
(e) Financial costs	10.64	15.70	15.67	43.48	40.91
(f) Depreciation and amortization expense	25.66	9.87	2.97	81.15	4.21
(g) Other expenses	73.63	100.56	185.99	312.05	536.30
V. Total Expenses	<u>1,537.23</u>	<u>800.44</u>	<u>1,039.95</u>	<u>3,490.38</u>	<u>3,081.10</u>
VI. Profit before tax (III - V)	<u>(42.58)</u>	<u>129.16</u>	<u>11.05</u>	<u>188.02</u>	<u>25.06</u>
<b>Tax expense:</b>					
(1) Current tax	25.53	43.21	-	68.74	-
(2) Deferred Tax	(10.04)	7.98	(37.81)	(3.84)	(42.02)
(3) Prior Period Tax	-	-	-	-	0.03
VII. Total Tax Expense	<u>15.49</u>	<u>51.19</u>	<u>(37.81)</u>	<u>64.80</u>	<u>(41.99)</u>
VIII. Profit for the period (VI-VII)	<u>(27.09)</u>	<u>77.97</u>	<u>48.86</u>	<u>123.12</u>	<u>(16.93)</u>
<b>Other Comprehensive Income/(Loss)</b>					
(i) Items that will not be reclassified to Profit and Loss					
(a) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-
(b) Income tax effect on above	-	-	-	-	-
(c) Equity instrument through other comprehensive income	(46.69)	(9.19)	-	(46.65)	(73.04)
(d) Income tax effect on above	-	-	-	-	-
IX. Total Other Comprehensive Income / (Loss)	<u>(46.69)</u>	<u>(9.19)</u>	<u>-</u>	<u>(46.65)</u>	<u>(73.04)</u>
X. Total Comprehensive Income/(Loss) for the year (VIII + IX) (Comprising profit and other comprehensive income for the year)	<u>(73.79)</u>	<u>68.78</u>	<u>48.86</u>	<u>74.47</u>	<u>(89.97)</u>
Owners of the Parent	(73.79)	68.35	89.35	(2.32)	(85.60)
Non Controlling Interest	(0.00)	0.43	(4.37)	76.79	(4.37)
Paid up Equity Share Capital ( Face Value of Equity Share is Rs. 1/- each )	5,537.20	5,537.20	5,537.20	5,537.20	5,537.20
Other Equity	-	-	-	-	919.57
XI. Earning per equity share					
(a) Basic	(0.01)	0.01	0.01	0.01	0.01
(b) Diluted	(0.01)	0.01	0.01	0.01	0.01

**Notes:**

- The Consolidated financial result were reviewed by the Audit Committee and approved by the Board of directors at their meeting on May 21, 2025.
- The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- The audit report does not contain any qualification. The above consolidated financial result along with review report will be filed with the stock Exchange and will also be available on Company's website [www.genpharmasec.com](http://www.genpharmasec.com)
- Segment Reporting has been annexed in Annexure 1.
- The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- The results for the quarter ended 31st March 2025 are the balancing figure between in respect of the nine month period ended results as on 31st December 2024 and audited financial results for the year ended 31st March 2025.
- The company has incorporated a new wholly owned subsidiary namely M/s. Clinigenome India Pvt Ltd' to expand the business activities on 29th January 2024
- During the previous quarter ended 31st March, 2024; the company made investment in M/s. Derren Healthcare Pvt Ltd. (DHPL) as detailed hereunder:  
  
The Company has entered into an Share Purchase Agreement (SPA) with DHPL and its promoters on 19th September 2023 for acquiring 70% shareholding of DHPL. The Company has also simultaneously entered into a Share Subscription Cum Shareholder's Agreement' (SSSA) on the same day to and agreed to induct Rs. 5 Crores into DHPL and in turn, DHPL will allot 13,84,275 shares to the Company.  
  
The Company made payment of Rs. 12,63,95,377/- to one of the Promoters, Mr. Vibhava Kumar Singh who is holding 70% shares in DHPL for purchase of 35,00,000 shares. The Company has also inducted Rs. 5 crore in DHPL for subscription of 13,84,275 shares. These payments represent full payment towards total acquisition of 70% shareholding in DHPL and additional shareholding as envisaged in SSSA.  
  
The acquisition was estimated to be completed by 19th September 2024. However, due to pending execution of SPA & SSSA, Genpharmasec Ltd, the company, has not gained 'controlling interest' as on the date of these results.
- The Board of Directors at its meeting held on 21st February 2024 allotted 27,68,59,850 shares to the Equity Shareholders of the Company through Right issue at issue price of Rs. 1.75 per equity Share (including a premium of Rs. 0.75 per equity Share).

Place: Mumbai  
Date: May 21, 2025

For and on behalf of the Board  
GENPHARMASEC LIMITED

*Sohan*

Sohan Chaturvedi  
(WHOLE TIME  
DIRECTOR & CFO)  
DIN : 09629728



GENPHARMASEC LIMITED  
CIN No: L24231MH1992PLC323914  
Consolidated Balance Sheet as at March 31, 2025

Particulars	(Amount in Lakhs)	
	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
<b>ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Plant Property and Equipments	555.79	10.16
(b) Right to Use Assets	202.54	73.74
(c) Financial Assets		
(i) Non - Current Investment	1,883.69	1,763.95
(ii) Loans and Advances	2,228.82	1,124.72
(iii) Other Financial Asset	210.14	-
(d) Other Non Current Assets	46.18	-
(e) Deferred Tax Assets (Net)	46.44	42.60
	<b>5,173.59</b>	<b>3,015.17</b>
<b>2. Current assets</b>		
(a) Inventories	819.77	884.22
(b) Financial Assets		
(i) Investments	-	168.39
(ii) Trade Receivable	1,359.63	909.99
(iii) Cash and Cash Equivalents	65.02	316.96
(iv) Bank Balances Other than above	462.12	1,566.20
(c) Current Tax Assets (net)	85.02	0.69
(c) Other Current Assets	-	4.94
	24.07	246.01
	<b>2,815.63</b>	<b>4,097.38</b>
<b>Total -Assets</b>	<b>7,989.22</b>	<b>7,112.56</b>
<b>EQUITY AND LIABILITIES</b>		
<b>I. Equity</b>		
(a) Equity Share Capital	5,537.20	5,537.20
(b) Other Equity	979.11	902.34
(c) Non Controlling Interest	11.65	13.95
<b>Total Equity</b>	<b>6,527.96</b>	<b>6,453.49</b>
<b>II. Liabilities</b>		
<b>1. Non-current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	314.69	321.04
(ii) Lease Liabilities	161.97	67.83
(iii) Provisions	1.04	-
	<b>477.70</b>	<b>388.87</b>
<b>2. Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	16.64	11.73
b) Total outstanding dues of creditors other than micro enterprises	809.25	226.16
(iii) Lease liabilities	51.79	-
(iv) Others Financial liabilities	15.46	-
(b) Other Current Liabilities	34.00	32.31
(c) Current Tax Liabilities(net)	56.41	-
(d) Provisions	0.00	-
	<b>983.55</b>	<b>270.20</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>7,989.22</b>	<b>7,112.56</b>

For and on behalf of the Board  
GENPHARMASEC LIMITED



*Sohan*

Sohan Chaturvedi  
(WHOLE TIME  
DIRECTOR & CFO)  
DIN : 09629728

Place: Mumbai  
Date: May 21, 2025

GENPHARMASEC LIMITED  
CIN No: L24231MH1992PLC323914  
Consolidated Cash flow statement for the year ended 31st March, 2025  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	For the year ended 31st March, 2025 (Audited)	For the year ended 31st March, 2024 (Audited)
<b>A) Cash Flow from Operating Activities</b>		
Net Profit Before Tax	188.02	25.06
Add : Adjustment for :		
Depreciation	81.15	4.21
Provision for doubtful Debt	39.40	0.78
Other Interest Income	(228.30)	(34.13)
Interest on FD measured at amortised cost	(77.92)	(13.15)
Interest income on income tax refund	-	(0.03)
Baddebts	-	41.96
Interest on Lease Liability	18.24	1.45
Other Finance Cost	62.58	37.45
Gratuity	1.04	
<b>Operating Profit before Working Capital Changes</b>	<b>84.21</b>	<b>63.59</b>
Add : Adjustment for		
Inventories	64.45	83.33
Trade Receivables	(489.04)	(339.07)
Other Financial Assets	(133.61)	-
Other Non Current Assets & Other Current Assets	175.78	(222.28)
Trade payables	588.00	100.89
Other Financial Liabilities	15.46	-
Other Current Liabilities	1.69	23.04
<b>Net Changes in Working Capital</b>	<b>222.74</b>	<b>(354.09)</b>
<b>Cash Generated from Operations</b>	<b>306.95</b>	
Less: Income Tax Refund/(tax paid) -Net	(7.39)	(4.05)
<b>Net Cash Generated from Operating Activities</b>	<b>299.55</b>	<b>(294.55)</b>
<b>B) Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(570.54)	(1.84)
Investments made	-	(1,763.95)
Interest on FD Received	195.20	13.15
Loans given	(1,441.71)	(1,567.26)
Loan Repayments received	253.29	479.46
Other Interest Received	33.10	34.13
<b>Net Cash used in Investment Activities</b>	<b>(1,530.66)</b>	<b>(2,806.31)</b>
<b>C) Cash Flow from Financing Activities</b>		
Proceeds from issue of Share Capital	-	2,768.60
Proceeds from issue of Minority Share Capital	-	5.48
Proceeds from Long term Borrowings	-	548.00
Payment of Lease Liability and Deposits	(55.97)	(9.90)
Repayment of Long term Borrowings	(6.35)	(566.48)
Cash redeemed from securities premium	-	2,076.45
Finance charges paid	(62.58)	(37.45)
<b>Net Cash generated/(used ) in Financing Activities</b>	<b>(124.90)</b>	<b>4,784.70</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(1,356.01)</b>	<b>1,683.84</b>
Add : Balance at the beginning of the year	1,883.15	199.31
<b>Cash and Cash Equivalents at the close of the year</b>	<b>527.14</b>	<b>1,883.15</b>

For and on behalf of the Board  
GENPHARMASEC LIMITED

*Sohan*

Sohan Chaturvedi  
(WHOLE TIME  
DIRECTOR & CFO)  
DIN : 09629728



Place: Mumbai  
Date: May 21, 2025

**GENPHARMASEC LIMITED**

**"ANNEXURE - I"**

**Statement of audited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter and Year Ended 31st March, 2025**

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
	Audited	Unaudited	Audited	Audited	Audited
<b>Segment Revenue</b>					
Pharmaceuticals	1,329.21	833.56	1,019.85	3,255.56	3,040.57
Trading in Securities	0.30	-	-	0.30	-
Laboratory Testing	71.46	14.85	-	116.32	-
<b>Total</b>	<b>1,400.97</b>	<b>848.41</b>	<b>1,019.85</b>	<b>3,372.18</b>	<b>3,040.57</b>
<b>Segment Results (Profit before tax and interest)</b>					
Pharmaceuticals	2.58	181.43	152.23	372.55	224.56
Trading in Securities	-0.15	-	(22.90)	(0.15)	54.28
Laboratory Testing	-34.38	(49.97)	-	(136.09)	-
Unallocable	0.00	(0.15)	-	(4.81)	-
<b>Total</b>	<b>(31.94)</b>	<b>131.31</b>	<b>129.33</b>	<b>231.51</b>	<b>278.85</b>
<b>Less</b>					
(i) Unallocated Finance Cost	(10.64)	(2.15)	-	(43.48)	-
(ii) Other unallocable expenditure net of unallocable income	-	-	(118.27)	-	(253.79)
(iii) Inter Segment Eliminations	-	-	-	-	-
<b>Profit Before Tax</b>	<b>(42.58)</b>	<b>129.16</b>	<b>11.06</b>	<b>188.02</b>	<b>25.06</b>
<b>Segment Assets</b>					
Pharmaceuticals	2,329.91	3,046.16	1,881.00	2,329.91	1,881.00
Trading in Securities	89.32	-	126.03	89.32	126.03
Laboratory Testing	880.59	778.20	-	880.59	-
Un-Allocated	4,689.40	4,312.21	5,105.55	4,689.40	5,105.55
<b>Total</b>	<b>7,989.22</b>	<b>8,136.56</b>	<b>7,112.58</b>	<b>7,989.22</b>	<b>7,112.58</b>
<b>Segment Liabilities</b>					
Pharmaceuticals	1,365.17	1,046.53	230.22	1,365.17	230.22
Trading in Securities	-	-	-	-	-
Laboratory Testing	96.09	42.49	-	96.09	-
Un-Allocated	-	356.81	6,882.35	-	6,882.35
<b>Total</b>	<b>1,461.26</b>	<b>1,445.83</b>	<b>7,112.58</b>	<b>1,461.26</b>	<b>7,112.58</b>

The company has reported segment information as per the Indian Accounting Standard 108 "Operating Segments" (IND AS 108).

For and on behalf of the Board  
GENPHARMASEC LIMITED

*Sohan*



Sohan Chaturvedi  
(WHOLE TIME  
DIRECTOR & CFO)  
DIN : 09629728

Place: Mumbai  
Date: May 21, 2025